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Social Security Retirement Earnings Test Overview

Background

Social Security is a work-related, federal insurance program that provides monthly cash benefits to workers and their eligible family members in the event of the worker's retirement, disability, or death. Social Security retirement benefits received between age 62 and the full retirement age (FRA)—which falls between 65 and 67, depending on year of birth—are generally subject to an actuarial reduction for early retirement and may also be reduced by the Retirement Earnings Test (RET) if the beneficiary has earnings that exceed an annual threshold. (The RET does not apply to Social Security disability beneficiaries.)

The Social Security Administration's Office of the Chief Actuary (OCACT) estimated that about 520,000 beneficiaries below FRA (or about 11% of all beneficiaries below FRA) would have had their benefits reduced or completely withheld due to the RET in 2019.

How Does the RET Work?

Under the RET, a beneficiary who is below FRA and will not attain FRA during the calendar year is subject to a \$1 reduction in benefits for every \$2 of earnings above an annual exempt amount (\$19,560 in 2022). During the calendar year in which a beneficiary attains FRA, he or she is subject to a \$1 reduction in benefits for every \$3 of earnings above a higher threshold (\$51,960 in 2022). Both thresholds are typically increased annually with growth in the national average wage.

If a beneficiary is affected by the RET, his or her monthly Social Security benefit may be temporarily reduced, in part or in full, depending on the total applicable reduction.

The RET in Conjunction with Early Retirement Reduction

When a worker elects to claim Social Security benefits before FRA, his or her monthly benefits are subject to a permanent actuarial reduction. In the initial benefit computation, retirement benefits are reduced for early retirement by a fraction of the worker's basic benefit for each month of entitlement before FRA. The RET is applied to monthly benefits only after they have been reduced by the early retirement actuarial adjustment. Both the permanent reduction for early retirement and the temporary RET reduction are applied to beneficiaries below FRA.

Restoration of RET-Withheld Benefits Upon Attaining FRA

At FRA, beneficiaries begin to recoup the benefits that were lost due to the RET. An affected beneficiary's monthly benefit is recomputed, and the dollar amount of the monthly benefit is increased based on the number of months subject to the RET, when he or she attains FRA. (Monthly benefits

may also increase due to additional earnings.) This automatic benefit recomputation at FRA effectively adjusts (lessens) the actuarial reduction for early retirement.

Table 1 shows a hypothetical beneficiary who was affected by the RET. The beneficiary is assumed to have an FRA of 67 and claim benefits at age 64. His or her monthly benefit would be \$2,000 after applying the actuarial reduction for early retirement (a \$500 reduction per month). The person is assumed to work (earning about \$51,560 per year) while receiving Social Security benefits from ages 64 to 66, and his or her benefits would be withheld by the RET for eight months per year for three years (see table note d). When the beneficiary attains FRA, the benefit would be recomputed and the beneficiary would receive \$2,333 per month (or \$333 more per month) for his or her remaining lifetime.

Table 1. Hypothetical Example of a Social Security Beneficiary Affected by the RET (FRA = 67)

Description	Benefits and Adjustments
Social Security monthly benefits before actuarial reduction for early retirement (for entitlement at FRA)	\$2,500
Benefit reduction for early retirement	
Percentage of actuarial reduction in initial benefits for entitlement at age 64 (5/9 of 1% per month for 36 months)	30%
Monthly benefits after actuarial reduction for early retirement	\$2,000 ^a
Temporary benefit reduction due to RET	
RET charges per year (ages 64–66) ^b	\$16,000 ^a
Months per year for benefits withheld due to RET	8 months ^d
Total months in three years for RET charges	24 months
Benefit recomputation at FRA	
Percentage given back to beneficiary for those RET-impacted months (5/9 of 1% per month for 24 months)	13.33% ^c
The new effective actuarial reduction for early retirement	6.67% ^c
The new permanent monthly Social Security benefit	\$2,333 ^a

Source: CRS.

Notes: The annual adjustments for cost-of-living and RET exempt

Social Security Retirement Test

Emilie Sanchez



Social Security Retirement Test:

The Social Security Retirement Test Marshall R. Colberg, 1978 **Social Security Retirement Test** United States. Congress. House. Committee on Ways and Means. Subcommittee on Social Security, 1989 Basic Readings in Social Security, 1982 **Social Security Retirement Test** United States. Congress. House. Committee on Ways and Means. Subcommittee on Social Security, 1991 **Social Security Bulletin**, 2013 *Annotated Readings in Social Security* United States. Social Security Administration. Office of Research and Statistics, 1982 Over 2500 references about social security Classified order Author subject indexes **Financing Problems of the Social Security System** United States. Congress. House. Committee on Ways and Means. Subcommittee on Social Security, 1983 *Social Security Retirement Earnings Test* Dawn Nuschler, Alison M. Shelton, 2011 Social Security benefits received before a person attains full retirement age FRA are subject to an actuarial reduction for early retirement and also may be reduced by the Social Security Retirement Earnings Test RET if the beneficiary has earnings that exceed an annual threshold This report explains how the RET is applied under current law and provides detailed benefit examples to show how the RET affects both the worker beneficiary and any family members auxiliary beneficiaries who receive benefits based on the worker beneficiary's record The report points out features of the RET that are not widely known or understood such as the recomputation of benefits when a beneficiary attains FRA to adjust increase benefits to take into account months for which no benefit or a partial benefit was paid as a result of the RET Finally the report discusses policy issues related to the RET including recent research on the effect of the RET on work effort and the decision to claim Social Security benefits *Strategies to Encourage Older Workers to Voluntarily Extend Their Worklives* United States. Congress. House. Committee on Ways and Means. Subcommittee on Oversight, 1980 Report on Legislative Review Activity During the ... Congress of the Committee on Ways and Means United States. Congress. House. Committee on Ways and Means, 1980 *Nondepartmental witnesses* United States. Congress. House. Committee on Appropriations. Subcommittee on Departments of Labor, and Health, Education, and Welfare, and Related Agencies, 1975 **Departments of Labor and Health, Education, and Welfare Appropriations for 1976** United States. Congress. House. Committee on Appropriations. Subcommittee on Departments of Labor, and Health, Education, and Welfare, and Related Agencies, 1975 **Retirement, work, and lifelong learning** United States. Congress. Senate. Special Committee on Aging, 1979 *Retirement, the Broken Promise* Richard Lehrman, 1981 **Social Security Earnings Limit Provision of the Contract with America** United States. Congress. House. Committee on Ways and Means. Subcommittee on Social Security, 1995 Distributed to some depository libraries in microfiche **Hearings, Reports and Prints of the Senate Special Committee on Aging** United States. Congress. Senate. Special Committee on Aging, 1980 **Congressional Record** United States. Congress, 1991 The Congressional Record is the official record of the proceedings and debates of the United States Congress It is published daily when Congress is in session The Congressional Record began publication in

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Unveiling the Power of Verbal Artistry: An Psychological Sojourn through **Social Security Retirement Test**

In a world inundated with monitors and the cacophony of instantaneous connection, the profound energy and emotional resonance of verbal beauty frequently diminish in to obscurity, eclipsed by the continuous onslaught of noise and distractions. However, set within the lyrical pages of **Social Security Retirement Test**, a captivating function of literary splendor that pulses with organic thoughts, lies an unique journey waiting to be embarked upon. Penned by way of a virtuoso wordsmith, that mesmerizing opus books readers on an emotional odyssey, lightly revealing the latent possible and profound affect embedded within the intricate internet of language. Within the heart-wrenching expanse of the evocative evaluation, we will embark upon an introspective exploration of the book is central themes, dissect its fascinating publishing fashion, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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